



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

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MEMORANDUM

SUBJECT: Superfund Special Accounts Management Strategy for 2011 - 2012

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TO: Regional Counsels, Regions 1-10
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Superfund National Program Managers, Regions 1-10
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The Superfund Special Accounts Management Strategy ("Strategy") sets forth EPA's plan for ensuring that special accounts are successfully used nationwide to support cleanup at contaminated sites. The goal of the Strategy is to improve the use, management and monitoring of special accounts. This Strategy serves as a roadmap for EPA Regional and Headquarters

personnel who are responsible for the oversight and management of special accounts. This work includes: planning; monitoring; gathering, evaluating, and reporting data related to special accounts; capacity building; training; and coordinating with all interested parties. EPA has developed a workplan to undertake the activities outlined in this Strategy (see Attachment 1) and will evaluate and revise the Strategy after two years.

Through the development and implementation of this Strategy, EPA intends to achieve the following objectives:

- Implement a nationally consistent approach to managing and monitoring special accounts;
- Maximize the use of special accounts to support site cleanups;
- Ensure the proper tools are available to maximize the use of special account funds; and,
- Improve coordination and transparency on the use of special accounts.

The Superfund Special Accounts Senior Management Committee (“Committee”) serves as the oversight body for the Agency’s management and use of special accounts.¹ The Committee, comprised of senior managers from the Office of Superfund Remediation and Technology Innovation (OSRTI), Office of Site Remediation Enforcement (OSRE), Office of the Chief Financial Officer (OCFO), and lead Regions for both Superfund and Management, oversees the implementation of this Strategy.

I. Background and Purpose

Special accounts are site-specific, interest bearing sub-accounts within the Superfund Trust Fund established through settlements and used to fund site-specific work. The Agency’s goal for the establishment and use of special accounts is to provide cleanup dollars collected under an agreement with Potentially Responsible Parties (PRPs) at sites where future response work remains, which preserves annually appropriated resources for sites without viable PRPs. Use of special account resources helps to achieve cleanup without relying solely on EPA’s annual Superfund appropriations. Special accounts have been established and used in the Superfund program for over two decades. Since program inception, EPA has collected more than \$3.3 billion in settlement funds, earned over \$378 million in interest, expended more than \$1.6 billion and obligated over \$246 million to the cleanup of hundreds of Superfund sites.² While some special accounts have a large balance available, the vast majority (79%) have less than \$1 million available.³

¹ More information on the Superfund Special Accounts Senior Management Committee can be found at: http://intranet.epa.gov/osrti/topics/special_accounts.html

² As of October 1, 2010, 1,023 special accounts have been established for 829 sites.

³ Based on IFMS data from the Financial Data Warehouse on October 1, 2010.

As an Agency, we have been successful at collecting settlement funds to be placed in special accounts and directing these funds towards future response costs. Whereas the Agency's initial focus was on establishing special accounts and receiving deposits, the growth of special accounts requires greater focus on managing the funds. In particular, the Agency will manage special accounts to: ensure available special account funds rather than annually appropriated resources are used for response work as appropriate; reclassify and transfer funds to the general portion of the Superfund Trust Fund when appropriate; and close out special accounts where funds are no longer required for work at the site. The Agency has made great efforts over the last two years to improve special accounts data collection to monitor more effectively the planned and actual uses for these funds, and will continue to do so.

II. Special Accounts Management Strategy

The establishment, planning, and use of special accounts requires extensive coordination among the Regions and Headquarters. EPA has implemented a number of management practices to help ensure that the funds in special accounts are managed effectively to support cleanup at Superfund sites. To improve upon these practices, EPA's management strategy focuses on four main areas: 1) Coordination and Transparency; 2) Planning and Use of Special Accounts; 3) Monitoring Special Accounts; and 4) Regional Support, Guidance and Training.

1. Coordination and Transparency

Intra-Agency Coordination

EPA has focused attention on improving coordination among the offices responsible for managing special accounts: the three Headquarters offices (OSRTI, OSRE, and OCFO) and the Regions (Regional program, counsel, and finance offices). These EPA offices have collaborated closely on improvements to data systems, oversight and tracking, financial management procedures, and responding to inquiries from external parties, such as the Office of the Inspector General (OIG). We crafted and delivered a unified Agency message on the need to better manage these accounts, making joint presentations to a variety of Agency audiences. This cooperation has enhanced the understanding of special accounts Agency-wide. These offices have further reinforced management initiatives through activities such as annual training events, regular meetings, and monthly conference calls.

OSRTI, OSRE, and OCFO Office Directors, along with the appropriate Division Directors for the Lead Region for Superfund and the Lead Region for Management, participate on the Committee that centrally oversees the implementation of this Strategy and the management of special accounts. In 2011 and 2012, the Committee will meet at least semi-annually to discuss the current status of the program and will elevate issues, as appropriate, to the appropriate senior level official(s) at the Assistant Administrator level or above for resolution. OSRTI, as the Chair of the Committee, will convene and organize the meetings.

OSRTI, OSRE, and the OCFO offices will continue to coordinate and have a presence at Superfund's semi-annual Headquarters and Regional National Policy Manager (Division Director) meetings, Regional Counsel Branch Chief meetings, National Association of Remedial

Project Manager (NARPM) meetings, and other national meetings. Coordination will also continue through more frequent intra-agency meetings. For example, general special account management issues are frequently discussed at OSRE/OSRTI bi-weekly meetings. Designated staff in OSRTI, OSRE, OCFO, and the lead Regions will continue to hold monthly conference calls to discuss and coordinate special account activities and issues as they arise. OSRE, OSRTI, and OCFO will continue to participate on national bi-monthly conference calls with Regional program, enforcement, and financial staff to discuss special account activities and issues.

Responding to External Inquiries

In the last few years, external interest in the use and management of special accounts has increased. EPA has received inquiries from a host of entities, including the OIG, the Office of Management and Budget (OMB), Congress, PRPs, and the media. EPA's goal in responding to these inquiries is to be timely, informative, and accurately answer the questions posed.

OSRTI will coordinate responses to broad special account related inquiries from external parties, such as the Government Accountability Office (GAO) and the OIG, as appropriate. OCFO will continue to be the lead office to coordinate responses to inquiries from OMB, the Congressional Budget Office (CBO), Congressional appropriations committees, or other external entities as appropriate.

EPA will continue its practice of responding to requests in a timely and efficient manner and will coordinate responses across offices. We recognize that external parties can provide insights into needed changes that improve the program. Each request will be thoroughly reviewed and responded to as warranted. If action is required, the relevant EPA office(s) will implement the action as appropriate.

Reporting Special Account Information Publicly

Publicly reporting information on special accounts will allow external parties to understand the importance and benefits of these accounts to the Superfund program, as well as how these funds are spent. EPA will continue to report special accounts financial and planning information in the annual Performance Plan and Congressional Justification that is submitted to Congress. This information is reported publicly on EPA's Internet to provide more transparency without undermining enforcement efforts at Superfund sites. The Agency will continue to evaluate ways to provide more transparency through appropriate channels.

Availability of Information on the Intranet and Internet

The Intranet serves as an important resource for Agency staff working on special accounts.⁴ It should be the first place staff goes to quickly locate basic information about special accounts, guidance, program data, contacts, etc. OSRE, OSRTI, OCFO, and a number of Regional offices currently maintain Intranet pages specific to special accounts. OSRE, OSRTI and OCFO have coordinated the Agency's special account content on the Intranet. The OSRE Intranet special account pages have been updated to include new communication tools and tools

⁴ OSRE's Special Accounts Intranet content is available at <http://intranet.epa.gov/oeca/osre/workgroup/sa>

for practitioners, such as sample memos for Regions to use when notifying Headquarters of planned funding actions. Also housed on the OSRE special accounts Intranet page is an annotated bibliography of special account guidance and frequently asked questions specific for special accounts. These interactive tools provide specific information on special accounts topics with links to relevant guidance, models, and memos. OSRTI's special account Intranet page contains information on the Committee, work planning and mid-year special account information, and responses to the OIG concerning the Agency's management of special accounts.⁵ OCFO's special account Intranet page contains information on the Agency's financial management policies and guidance for special accounts.⁶

The OSRE Internet has been revised to better inform stakeholders of the purpose and benefits of special accounts.⁷ The Committee will explore options for placing additional, pertinent information on EPA Internet sites.

These resources will be updated as needed when new data and documents are released relating to special accounts.

2. Planning and Use of Special Accounts

Special Account Utilization

In general, special account resources should be used before appropriated resources for site response activities. OSRTI, OSRE, and OCFO have worked to understand how the funds in special accounts are being used to facilitate site response actions by establishing procedures for capturing special account planning data and monitoring use. These offices will continue to work to ensure funds are used efficiently and appropriately (discussed further in the Monitoring Special Accounts section below). As a result, the Agency will strengthen and improve resource effectiveness with the ultimate goal of maximizing human health and environmental benefits.

Enabling Effective Regional Planning

The Comprehensive Environmental Response, Compensation, and Liability Information System (CERCLIS) Special Accounts Management screen enables Regions to see and enter planning data for the use of special accounts in conjunction with response activities and appropriated resource planning for individual sites. Available balances for special accounts are imported from information maintained in the Financial Data Warehouse (FDW) (or its replacement system) on the 6th business day of each month, which allows the Regions to monitor their account balances and plan the use of resources for ongoing and future site-specific response activities.

⁵ OSRTI'S Special Accounts Intranet content is available at http://intranet.epa.gov/osrti/topics/special_accounts.html.

⁶ OCFO's Special Accounts Intranet content is available at <http://intranet.epa.gov/ocfo/superfund/special-accounts.html>.

⁷ Special Accounts Internet content is available at <http://www.epa.gov/compliance/cleanup/superfund/spec-acct.html>.

Regions are expected to plan appropriately for available funds in each special account, and OSRTI and OSRE generally expect that special account use should be planned within 3 months after account establishment.⁸ Regions will update special account planning data on a continual basis, as warranted by site activity.⁹ The planning data should be updated at least three times a year during the work planning and mid-year review processes, but also more frequently when a milestone is reached (e.g., an account is established, funds are received, new planning information is available). During annual work planning and mid-year review meetings, accounts will be reviewed to ensure CERCLIS planning is appropriate.

OSRTI and OSRE will periodically review the utility of the special account planning fields in CERCLIS to determine if appropriate data have been captured to manage the accounts and assess and report on the value of special accounts to the Superfund program. OSRTI and OSRE will also work with the Regions to ensure the fields in CERCLIS meet Regional needs for planning site actions and using special account resources.

By entering and monitoring special account planning data, OSRTI, OSRE, and the Regions will be able to analyze the use of special accounts and ensure special account funds are considered as site response actions are planned. Through these efforts, the Agency will be able to better plan and use special account resources on a site level, as well as Regional and national levels.

Quality Control / Quality Assurance

It is crucial to the successful management of special accounts that CERCLIS planning data are not only current, but also entered completely and accurately. These data must be entered consistently across Regions to reflect accurately the true nature of special accounts. Consistent with all plans for site-specific response actions, the use of special account funds should be fully discussed with Regional program management to ensure they are fully aware of the planned use(s), estimate(s) and spending plan(s) for the site.¹⁰ Through review and analysis of these data, EPA can ensure that the funds are used to their fullest potential, as well as report to internal and external stakeholders, as appropriate. Data monitoring is discussed below.

To further ensure the quality of the data, OSRTI, OSRE, and OCFO will continue to conduct training sessions on the CERCLIS Special Accounts Management screen and other reporting tools to Regional contacts. Regional training will be offered on an annual basis at venues such as the annual Special Accounts and Cost Recovery Conference, or more frequently if deemed necessary by OSRTI, OSRE, and OCFO, or if requested by a Region, to ensure effective planning. An instructional document is continually updated outlining how Regions should enter planning information in the data and comment fields.¹¹ Regional staff are also able to clarify procedures by participating in national bi-monthly special account conference calls, bi-

⁸ See the September 28, 2010, "Guidance on the Planning and Use of Special Accounts" [OSWER Directive# 9275.1-20].

⁹ See the August 4, 2005, OSRE/OSRTI directive, "Management of Special Accounts" [OSWER Directive 9275.1-16].

¹⁰ See the September 28, 2010, "Guidance on the Planning and Use of Special Accounts" [OSWER Directive# 9275.1-20].

¹¹ The Instruction Guide is available at: http://intranet.epa.gov/osrti/topics/special_accounts.html

weekly Superfund Information Management Coordinator (IMC) calls, or through consultation with a Headquarters special accounts contact.

3. Monitoring Special Accounts

Monitoring special accounts will achieve the following goals:

- 1) Ensure appropriate use of the CERCLIS planning fields to maintain data quality;
- 2) Ensure that funds are planned to the fullest extent possible and in accordance with guidance;
- 3) Maximize the use of funds in those accounts; and,
- 4) Ensure both appropriated and special account resources are planned for and used appropriately.

Both the Headquarters offices and the Regions have a responsibility to monitor special account use and CERCLIS planning data. In order to fully meet these responsibilities, OSRTI, OSRE, and OCFO have dedicated at least one person in each office who will be a primary point of contact for the Regions and who will monitor special account use, planning data, and general special account issues. In addition, each Region has designated at least one person as a Regional Lead Special Account contact who coordinates across the Region on special account management issues.

Quarterly Reviews of Accounts with Negative Balances

On a quarterly basis, the Cincinnati Finance Center will monitor accounts with negative funds available and coordinate with the Regions to correct the appropriate transactions within those accounts.

Review of Notification Memos

OSRTI, OSRE, and OCFO will also work closely with the Regions on reclassifications, transfers to the Superfund Trust Fund, and special account closeouts to ensure national policies are implemented consistently. During work planning and mid-year sessions, as well as through the notification process for these actions, Headquarters will discuss with the Regions their intentions to reclassify or transfer resources to the general portion of the Superfund Trust Fund prior to such actions taking place.

Data Monitoring Plan

OSRTI and OSRE have developed a special account data monitoring plan that outlines the process for reviewing CERCLIS special account planning data and determining areas of OSRTI and OSRE focus for improving the management of special accounts. The plan helps to inform work planning and mid-year reviews, reporting to management, and topics for additional training and/or guidance. OSRTI and OSRE update the plan as necessary to reflect current priorities and activities.

Monitoring Reports

OSRTI, OSRE, and the Regions have developed reports in ReportLink for monitoring CERCLIS planning data, and OCFO has created reports in the OCFO Reporting and Business Intelligence Tool (ORBIT) and developed a query in FDW for Regions to monitor their special account financial transactions. Headquarters and the Regions will develop new reports and/or modify existing reports to monitor effectively CERCLIS planning data and the actual use of special accounts as needed. The Regions will work with OSRTI, OSRE, and OCFO as well as other Regions to resolve questions or issues on special accounts.

OSRTI will continue to provide quarterly reports to the Superfund Division Directors and the Committee on the status of planned reclassifications, transfers to the Superfund Trust Fund, and overall utilization of special accounts.

Annual Regional Work Planning and Mid-Year Reviews

During the annual work planning and mid-year review processes, OSRTI and OSRE will pull CERCLIS data using developed monitoring reports to serve as the basis for work planning and mid-year discussions with the Regions. A CERCLIS data pull will also take place at the end of the fiscal year to establish a baseline for planning data for the fiscal year and allow EPA to report on special account multi-year plans. OSRTI and OSRE may conduct other CERCLIS data pulls for use during mid-year reviews, and, on an ad hoc basis, may initiate other queries of the data and conduct additional reviews.

During work planning as well as throughout the fiscal year, OSRTI, OSRE and the Regions will use existing data to discuss how special account existing balances are being used to achieve site progress, and whether opportunities exist to use additional funds for response actions at a site or reclassify or transfer resources to the general portion of the Superfund Trust Fund. OSRTI and OSRE staff will review the planning data entered into CERCLIS in accordance with the special account data monitoring plan. OSRTI and OSRE will also put special emphasis on ensuring special account funds are planned and used in accordance with appropriate guidance.

4. Regional Support, Guidance and Training

Guidance and Training

The Agency has developed a number of support documents relevant to the establishment, use, and management of special accounts and has issued guidance and documents clarifying roles and responsibilities of staff. More recently, EPA has improved access to information related to the management of special accounts by placing guidance, training and other materials on the Intranet. In addition, requirements documents, fact sheets, and program status reports have been made available to assist in the understanding and management of special accounts. It is important that these documents are easily available and up to date.

Review and analysis of special account planning and use data will be used to identify areas where additional training, guidance, and/or reference materials may be needed.

OSRTI, OSRE, and OCFO will continue to conduct national and Region-specific special account training. For example, special account training has been provided at the annual Special Accounts and Cost Recovery Conference and the NARPM annual meetings and is discussed at Superfund Branch Chief meetings and Superfund Division Director meetings. These opportunities afford Headquarters the ability to assess the Regions' understanding of special account issues and allow Regions to clarify special account questions. These dialogues may lead to the determination that further guidance or input is required on an issue. Headquarters will fully evaluate the need for documented guidance after each meeting.

Special account planning and use data will also be used to identify areas where additional training, guidance, and/or reference materials may be needed. OSRTI, OSRE, and the Regions will explore other opportunities to engage on special account issues, such as during Regional visits.

III. Designation of Points of Contacts

In order to facilitate daily special accounts inquiries from the Regions, as discussed earlier, OSRTI and OSRE have designated at least one person in each office who will be a primary point of contact for the Regions and will make this information available on the Intranet. Designated OSRTI and OSRE staff will coordinate with designated OCFO staff as needed. Regions also have designated points of contact in the program, enforcement, and finance offices. The list of special account contacts posted on the OSRE Intranet will be updated as information changes. It is crucial that Regional and Headquarters offices are able to contact each other quickly.

IV. Strategy Implementation

Through implementation of the activities outlined in this Strategy, EPA will make additional improvements in the management of special accounts. OSRTI, OSRE, and OCFO have developed a workplan (Attachment 1) to undertake the activities outlined in this Strategy. The workplan will be dynamic to allow for activities to change as information and priorities regarding special accounts may change. Implementation of this Strategy will be discussed at semi-annual meetings of the Committee, as well as with Regions at national meetings. OSRTI, OSRE, and OCFO will evaluate and update this Strategy after two years.

If you have any questions regarding this Strategy, please contact Tracey Stewart in OSRTI at 703-603-8791 or stewart.tracey@epa.gov.

Attachment

cc: Superfund Special Account Contacts, Regions 1-10
Superfund Regional Branch Chiefs, Regions 1-10
Regional Comptrollers, Regions 1-10
Dana Tulis, OSWER/OEM
Reggie Cheatham, OSWER/FFRRO

Renee Wynn, OSWER/OPM
Suzanne Rudzinski, OSWER/ORCR
Tracey Stewart, OSWER/OSRTI
Manuel Ronquillo, OECA/OSRE
Laura Ripley, OCFO/OB
Andrew LeBlanc, OCFO/OFM
Nikki Robinson, OCFO/OFM
Greg Luebbering, OCFO/OFS
Peter Hendrickson, OCFO/OFS

**Special Accounts Management Strategy
Implementation Work Plan**

Attachment 1

Strategy Priority	Activity	Office	Due Date	November 2009 Update	June 2010 Update	December 2010 Update
Coordination & Transparency	Determine OSRTI, OSRE, and OCFO Roles in Managing Special Account Intranet and Internet Information	OSRE OSRTI OCFO	Ongoing	OSRTI SA Intranet page is available at: http://intranet.epa.gov/osrti/topics/special_accounts.html	OSRE has updated the Special Accounts page on the EPA Internet with a link to the FY 2011 Congressional Justification. Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.	Development of an EPA Special Accounts Topic page on the EPA Internet is on hold until more guidance is provided on EPA's efforts to update the website.
	Report Special Account Financial and Planning Data Publicly	OSRTI OSRE OCFO Lead Regions	1st Monday in February each year	A template of the SA information to be placed in an appendix to the Congressional Justification was provided to the OIG on August 31, 2009.	SA financial and planning information was reported in EPA's FY 2011 Annual Performance Plan and Congressional Justification on February 1, 2010.	SA financial and planning information will be reported in EPA's FY 2012 Annual Performance Plan and Congressional Justification.
	Senior Management Committee Semi-annual Meetings	OSRTI OSRE OCFO Lead Regions	Ongoing	Committee met March 31, 2009.	Committee met December 3, 2009.	Committee met July 8, 2010. A follow-up meeting was held on August 18, 2010 to further discuss the FY 2011 recertification policy for appropriated funds made available from special account reclassifications. Committee met December 15, 2010.
	Headquarters Review of Regional Reclassification and Closeout Memos	OSRTI OSRE Regions	As memos are received	OSRTI and OSRE received 24 reclassification and closeout memos in FY 2009.	OSRTI and OSRE have received 38 draft notification memos for review as of June 28, 2010.	OSRTI and OSRE received and reviewed 55 final notification memos for reclassification, transfers to the Trust Fund, and account closeouts in FY 2010.
	Respond to External Inquiries	OSRTI OSRE OCFO Regions	As inquiries occur	EPA's response to the OIG's final report, "Improved Management of Special Accounts Will Make More Funds Available For Clean-ups", was provided to the OIG on June 16, 2009.	Regions, OCFO, and OSWER reviewed OIG's discussion draft audit report on Federal Advances and Federal Special Accounts. OIG issued a final report on March 31, 2010 which required a response in 90 calendar days. OFM took the lead in writing this response.	OCFO responded to the OIG's March 31, 2010 final report on Federal Advances and Federal Special Accounts on June 28, 2010. The OIG accepted EPA's corrective actions to address recommendations in the report. EPA's corrective actions for this report are included as part of this work plan.
				Follow-up requests from the OIG were resolved on August 10, 2009.	On February 24, 2010, EPA received Questions for the Record (QFRs) from the FY 2011 House Appropriations Subcommittee Hearing. OSRTI and OCFO reviewed and responded to the QFRs. OCFO coordinated the responses through OMB and submitted responses to the Committee on April 13, 2010.	EPA received notification of a new GAO assignment on Superfund Special Accounts on October 19, 2010. An entrance conference was held on October 29, 2010.
	OSRE/OSRTI Bi-weekly Meetings	OSRE OSRTI	Ongoing	Ongoing.	Meetings are regularly held every other Thursday where special account topics are discussed as needed.	Meetings are regularly held every other Thursday where special account topics are discussed as needed.
	Update Special Account Management Strategy	OSRTI OSRE OCFO Regions	January 2011	N/A	The Management Strategy is to be updated 2 years after issuance (which would be January 2011). We plan to start work on this activity in the Summer 2010.	The Management Strategy is currently being updated and is to be completed by January 31, 2011.
	Report on Annual Activities of the SASMC	OSRTI	Annually	N/A	OSRTI issued on March 17, 2010 a report to EPA senior managers on the activities of the SASMC in 2009, as required by the charter establishing the SASMC.	OSRTI will report by March 31, 2011 to EPA senior managers on the activities of the SASMC in 2010.

**Special Accounts Management Strategy
Implementation Work Plan**

Attachment 1

Strategy Priority	Activity	Office	Due Date	November 2009 Update	June 2010 Update	December 2010 Update
SA Use & Planning Efforts	Maintain CERCLIS Special Account Management Screens	OSRTI OSRE	Ongoing	Instruction Guide for CERCLIS Special Account Management Screen was updated on September 22, 2009 in preparation for Regions entering final FY 2010 planning data.	OSRTI is working with OSRE and Regions to update the CERCLIS planning screen with additional financial information. Regions reviewed the proposed CERCLIS screen revisions in February 2010. The updated screen was released June 21, 2010 and includes unliquidated obligations and provides financial and planning information by fund code. The CERCLIS Instruction Guide was updated in June 2010 in preparation for FY 2011 work planning to reflect the new fields.	The special account planning screen in CERCLIS is updated with additional planning fields to reflect the recently issued Guidance on Planning and Using Special Accounts. The revised screen was issued as part of the December 2010 CERCLIS release.
	Update CERCLIS Special Account Planning Data	Regions	At least twice a year	Regions entered FY 2009 mid-year data in CERCLIS by April 7, 2009.	Regions entered FY 2010 mid-year data in CERCLIS by March 26, 2010. Mid-year calls between HQ and Regions were held April 26 - May 11.	Regions entered preliminary FY 2011 work planning data in CERCLIS from July 1 - July 22, 2010. Work planning calls between HQ and Regions were held August 24 - September 2.
				Regions entered initial FY 2010 work planning data in CERCLIS by July 20, 2009. Regions entered final FY 2010 planning data in CERCLIS by October 16, 2009.	Regions will enter initial FY 2011 work planning data July 1 - July 22, 2010.	Regions entered final FY 2011 special account planning data in CERCLIS October 1 - October 18, 2010.

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Implementation Work Plan**

Attachment 1

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Monitoring SAs	Develop and Review Standard Special Accounts Planning and Use Reports	OSRTI OSRE OCFO Regions	Ongoing	Updates to CERCLIS planning reports in ReportLink were made in February 2009 in preparation for FY 2009 mid-years.	Special Account Audit reports for CERCLIS planning data were developed and hung in ReportLink on March 9, 2010 in preparation for FY 2010 mid-years. ReportLink reports for special accounts have been modified to reflect the new fields in CERCLIS of unliquidated obligations and fund codes.	ReportLink reports for special accounts at sites with settlement negotiations underway or planned will be developed January 2011. Existing ReportLink reports will be modified, and new ones developed, January 2011 to reflect the revised CERCLIS screen to be released December 2010, and ensure monitoring of the SA Planning and Use Guidance.
				The status of planned FY 2009 and FY 2010 reclassifications and Trust Fund transfers were provided to the Committee and regional Superfund Division Directors on November 5, 2009.	The status of planned FY 2010 reclassifications and Trust Fund transfers were provided to the Committee and regional SF Division Directors on January 22, 2010 and May 5, 2010.	The status of planned FY 2010 reclassifications and Trust Fund transfers were provided to the Committee and regional SF Division Directors on August 18, 2010. OSRTI provided the final status of FY 2010 actions and planned FY 2011 actions to the regional SF DDs on November 10, 2010.
	Develop and Implement Special Accounts Data Monitoring Plan	OSRTI OSRE	Ongoing	Data Monitoring Plan was transmitted to the OIG on March 4, 2009.	FY 2010 mid-years were conducted consistent with the Data Monitoring Plan.	FY 2011 work planning was conducted consistent with the Data Monitoring Plan.
				FY 2009 mid-years and FY 2010 work planning were conducted consistent with the Data Monitoring Plan.		The Data Monitoring Plan underwent review and was updated in November 2010.
	Conduct Special Accounts Work Planning and Mid-Year Reviews	OSRTI OSRE Regions	Twice a year	FY 2009 mid-year reviews were conducted in May 2009.	FY 2010 mid-year reviews were conducted in April/May 2010.	FY 2011 work planning discussions were conducted August 24-September 2.
				FY 2010 work planning reviews were conducted August/September 2009.		OSRTI and OSRE provided their analysis of the data to the SASMC for the December 2010 meeting.
	Regularly Analyzing the "Oldest Accounts"	OSRTI OSRE	At least twice a year	OSRTI provided to the OIG analysis of accounts 10 years old or more on August 31, 2009.	OSRTI and OSRE analyzed accounts 10 years old or more as part of FY 2010 mid-year reviews. There are 137 open accounts that are 10 years old or more as of March 2010.	OSRTI and OSRE analyzed accounts 10 years old or more as part of FY 2011 work planning. There are 167 open accounts that are 10 years old or more as of October 2010.
	Develop Controls to Monitor Negative Available Balances	OCFO	9/30/2010	N/A	OFM and OFS have developed controls to monitor negative available balances in special accounts.	OFS conducted quarterly reviews of negative balances in special accounts and notified regions July 2010 and September 2010 of steps required to correct the negative balances.
	Reevaluate \$88.4 Million Held for Potential Future Use	OSRTI OSRE	At least twice a year	OSRTI and OSRE reviewed these accounts at FY 2009 mid-year and FY 2010 work planning sessions.	OSRTI and OSRE reviewed these accounts at FY 2010 mid-year reviews and agreed with the use of these funds.	OSRTI and OSRE reviewed these accounts at FY 2011 work planning reviews and agreed with the use of the funds.
	Conduct a Baseline Review of Federal Special Accounts	OCFO	12/31/10	N/A	N/A	OFM, on behalf of the Special Accounts Senior Management Committee, completed a baseline review of Federal SAs by December 31, 2010.

**Special Accounts Management Strategy
Implementation Work Plan**

Attachment 1

Strategy Priority	Activity	Office	Due Date	November 2009 Update	June 2010 Update	December 2010 Update
Regional Support, Guidance & Training	Special Accounts Training	OSRTI OSRE OCFO Regions	Ongoing	Special account updates were provided at the IMC/BC meeting on April 21, 2009.	The IMC/BC meeting has been moved to an 18 month schedule. The next meeting will be in the Fall 2010.	The Superfund Focus Forum meeting was held November 3-4, 2010. Regions were provided an update on recent SA activities.
				National Special Account and Cost Recovery Meeting was held June 18-19, 2009.	OSWER, OECA, OCFO, and the Regions attended the 2010 National Special Accounts meeting on May 20, 2010.	
	Identify and Prioritize Additional Guidance or Reference Documents for Completion or Development	OSRTI OSRE OCFO Regions	Ongoing	The Committee identified 8 documents for development at the March 31, 2009 meeting. Those documents were (1) OIG Recommendation 1(e)/Reserves/Use Guidance, (2) Use of SA resources before appropriated resources, (3) Placement into SA only the amount estimated to be needed for future work, (4) Reissue 1999 OGC opinion on sources of funds that can be placed in SA, (5) FAQs, (6) Charging benefits and leave to SAs, (7) Financial Management of Special Accounts (Ch. 15 update), and (8) Sample Closeout Memo for CFC.	The Committee was provided an update on the documents identified in March 2009. Three new documents were identified in December 2009 for development. Those were (1) annual report from OSRTI to EPA senior managers, (2) procedures for reclassifying SF expenditures, and (3) reissuing sample SA memos for notifying HQ of certain actions. At the December 2009 meeting the Committee agreed that more research was needed before issuing a document on charging benefits and leave to special accounts.	The Committee was provided an update on the status of documents under development at the July 8, 2010 meeting and December 15, 2010 meeting. The documents currently underway include: 1) Reclassification fact sheet, 2) Special Accounts Management Strategy, 3) annual report from OSRTI to EPA senior managers on SASMC activities, 4) Re-issuing Special Account Sample Memos, and 5) Financial Management of Special Accounts (RMDS Ch. 15). The SA Planning and Use Guidance was issued on September 28, 2010. The FY 2011 Deobligation Recertification Guidance was issued on November 1, 2010. Staff will determine if a clarification on only the amount estimated to be needed for future work should be placed in a special account can be incorporated into RMDS Ch. 15.
	Development of a Fact Sheet on the Proper Retaining of Funds for Future Use	OSRTI	3/31/2010 9/30/2010	A regional and HQ workgroup was established in November 2009. Data collection and analysis in support of this effort was completed on November 24, 2009.	A draft of the guidance document was entered in the OIG's tracking system on March 30, 2010 to respond to the OIG corrective action milestone. The draft guidance document was sent to regional SF Division Directors and SASMC on April 26, 2010 for review and comment. The final document will be completed by September 30, 2010.	The document, Guidance on Planning and Using Special Account Funds, was issued by OSRTI and OSRE on September 28, 2010.
	Review Reclassification, Transfer to the Trust Fund, and Closeout Processes	OSRTI OSRE OCFO Regions	December 31, 2010	N/A	N/A	OSRTI reviewed the completion of planned reclassifications, transfers to the Trust Fund, and account closures as part of its 2010 FMFIA program review strategy. The review was finalized on December 21, 2010. The Committee approved the following actions to be implemented to improve the SA reclassifications, transfer to the Trust Fund, and account closure processes: 1) Streamline site background information in memos, 2) Require HQ notification for reclassifications/TF transfers greater than \$200K (review sample of actions less than \$200K each year), 3) Develop budget structure crosswalk, 4) Develop ORBIT standard report, 5) Clarify reclassification expectations, 6) Option for CFC to process large KVs instead of region, 7) Develop closeout checklist, and 8) OSRTI improve communication with other HQ offices for approving recertification of reclassified funds.